

EXHIBIT C

EXHIBIT C-1**BUDGET**

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES
Asset Analysis and Recovery	10.00	\$6,000.00
Asset Disposition	100.00	\$55,000.00
Assumption and Rejection of Leases and Contracts	5.00	\$4,000.00
Avoidance Action Analysis		
Budgeting (Case)		
Business Operations		
Case Administration	75.00	\$40,000.00
Claims Administration and Objections		
Corporate Governance and Board Matters		
Court Hearings: Attendance and Preparation	10.00	\$5,000.00
Employee Benefits and Pensions	30.00	\$15,000.00
Employment and Fee Applications	85.00	\$37,000.00
Employment and Fee Application Objections		
Financing and Cash Collateral		
Litigation	10.00	\$6,000.00
Meetings and Communications with Creditors	40.00	\$30,000.00
Non-Working Travel		
Other Contested Matters (excluding assumption/rejection motions)	55.00	\$37,000.00
Plan and Disclosure Statement	60.00	\$45,000.00
Real Estate		
Relief from Stay and Adequate Protection	5.00	\$4,000.00
Reporting		
Tax	5.00	\$4,000.00
Valuation		
TOTAL	490.00	\$284,000.00

EXHIBIT C-2
STAFFING PLAN

CATEGORY OF TIMEKEEPER	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE BUDGET PERIOD	AVERAGE HOURLY RATE
Sr./Equity Partner/Shareholder	5	\$714.00
Jr./Non-equity/Income Partner		
Counsel	1	\$550.00
Sr. Associate (7 or more years since first admission)	2	\$555.00
Associate (4-6 years since first admission)		
Jr. Associate (1- 3 years since first admission)	2	\$385.00
Staff Attorney		
Contract Attorney		
Paralegal	2	\$350.00
Case Manager	1	\$125.00

ANSWERS TO QUESTIONS SET FORTH IN ¶ C.5 OF THE APPX. B GUIDELINES

<u>Question</u>	<u>Answer</u>
Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.	No.
If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?	No.
Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?	No.
Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.	No.
Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.	No.
<p>If the fee application includes any rate increases since retention:</p> <ul style="list-style-type: none"> i. Did your client review and approve those rate increases in advance? ii. Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458? 	No.

CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES

Morris James' hourly rates for bankruptcy services are comparable or less than the hourly rates charged in complex chapter 11 cases by comparably skilled bankruptcy attorneys. In addition, Morris James' hourly rates for bankruptcy services are comparable to the rates charged by the firm, and by comparably skilled practitioners in other firms, for complex corporate and litigation matters, whether in court or otherwise, regardless of whether a fee application is required.

<u>Category of Timekeeper</u> (as maintained by the Firm)	<u>Blended Hourly Rate¹</u>		
	Billed firm-wide other than for bankruptcy and personal injury for January 1, 2023 through December 31, 2023 ²	Billed for Morris James' National Practices other than bankruptcy only for January 1, 2023 through December 31, 2023 ³	Billed Through Interim Period
Partner	\$695.45	\$809.63	\$755.69
Associate ⁴	\$414.44	\$461.05	\$426.95
Paralegal	\$276.63	\$305.97	\$350.00
Aggregate:	\$517.16	\$612.48	\$593.13

¹ Consistent with ¶ C.3 of the Appendix B Guidelines, the blended hourly rates set forth herein are calculated by dividing the dollar value of hours billed by the number of hours billed for the relevant timekeepers during the applicable time period. The data for the "preceding year" is based on information from Morris James' financial information for the period of January 1, 2023 through December 31, 2023.

² Please note that this column does not include the rates of the firm's personal injury attorneys, each of whom bill on a contingency basis.

³ This column does not include Morris James' "local practices" (e.g., labor law, matrimonial, medical malpractice, real estate, and tax and estates).

⁴ The "associate" category of timekeepers also includes senior counsel.